

AMENDED IN ASSEMBLY MAY 20, 2009

CALIFORNIA LEGISLATURE—2009—10 REGULAR SESSION

ASSEMBLY BILL

No. 267

**Introduced by Assembly Member Torlakson
(Principal coauthor: Assembly Member Huffman)**

February 11, 2009

An act to amend Section 50079 of, *to amend and renumber Section 50079.1 of, and to add Section 50079.3 to*, the Government Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 267, as amended, Torlakson. Education finance districts: taxes.

Existing law allows any school district to impose qualified special taxes, as defined, within the district pursuant to specified procedures.

This bill would authorize ~~an education finance district, as defined, to school districts, under certain conditions, to create an education finance district that may impose, within the education finance district any, a qualified special tax that may be imposed by any charter city~~ pursuant to specified procedures.

Vote: majority. Appropriation: no. Fiscal committee: no.
State-mandated local program: no.

The people of the State of California do enact as follows:

- 1 SECTION 1. Section 50079 of the Government Code is
- 2 amended to read:
- 3 50079. (a) Subject to Section 4 of Article XIII A of the
- 4 California Constitution, any school district or education finance
- 5 district may impose qualified special taxes within the district

1 pursuant to the procedures established in Article 3.5 (commencing
2 with Section 50075) and any other applicable procedures provided
3 by law.

4 (b) For purposes of this section:

5 (1) (A) “Qualified special taxes” means special taxes that apply
6 uniformly to all taxpayers or all real property within the school
7 district *or education finance district*, except that “qualified special
8 taxes” may include taxes that provide for an exemption from those
9 taxes for taxpayers 65 years of age or older or for persons receiving
10 Supplemental Security Income for a disability, regardless of age.

11 (B) “Qualified special taxes” do not include special taxes
12 imposed on a particular class of property or taxpayers.

13 ~~(2) “Education finance district” means three or more contiguous~~
14 ~~school districts located wholly or partially within the same county,~~
15 ~~or two school districts within a county containing only two school~~
16 ~~districts, or one school district within a county containing only~~
17 ~~one school district, and where the governing body of each school~~
18 ~~district shall adopt a resolution by majority vote stating both of~~
19 ~~the following:~~

20 ~~(A) Its willingness to participate in the district for purposes of~~
21 ~~imposing a special tax.~~

22 ~~(B) Mutual agreement with all other school districts participating~~
23 ~~in the education finance district on the division and expenditure~~
24 ~~of revenues raised by the tax.~~

25 ~~(2) “Education finance district” means an entity created~~
26 ~~pursuant to Section 50079.3.~~

27 *SEC. 2. Section 50079.1 of the Government Code is amended*
28 *and renumbered to read:*

29 ~~50079.1.~~

30 *50079.4. A community college district may impose a special*
31 *tax pursuant to Article 3.5 (commencing with Section 50075). The*
32 *special taxes shall be applied uniformly to all taxpayers or real*
33 *property within the district, except that unimproved property may*
34 *be taxed at a lower rate than improved property.*

35 *SEC. 3. Section 50079.3 is added to the Government Code, to*
36 *read:*

37 *50079.3. (a) (1) Three or more contiguous school districts*
38 *located wholly or partially within the same county may establish*
39 *an education finance district if the governing body of each school*

1 district that wants to create the education finance district does
2 both of the following:

3 (A) Adopts a resolution to participate in the education finance
4 district.

5 (B) Enters into a mutual agreement with the other school
6 districts participating in the education finance district regarding
7 the division and expenditure of the revenue raised by a qualified
8 special tax.

9 (2) A school district with a population of pupils 70 percent or
10 greater from “lower income households,” as defined by Section
11 50079.5 of the Health and Safety Code, or “very low income
12 households,” as defined by Section 50105 of the Health and Safety
13 Code, shall not be denied participation in an education finance
14 district by school districts subject to subdivision (a), if the school
15 district can otherwise meet the requirements for participation.

16 (b) Two school districts located within a county containing only
17 those two school districts may establish an education finance
18 district if the governing body of each school district does both of
19 the following:

20 (1) Adopts a resolution to participate in the education finance
21 district.

22 (2) Enters into a mutual agreement with the other school district
23 to participate in the education finance district regarding the
24 division and expenditure of the revenue raised by a qualified
25 special tax.

26 (c) If a county does not contain more than one school district,
27 that school district may form an education finance district with
28 two or more contiguous school districts in adjoining counties if
29 the governing body of each school district that wants to create the
30 education finance district does both of the following:

31 (1) Adopts a resolution to participate in the education finance
32 district.

33 (2) Enters into a mutual agreement with the other school
34 districts to participate in the education finance district regarding
35 the division and expenditure of the revenue raised by a qualified
36 special tax.